

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 470 Section 470.131 Enterprise Zone Exemption</b>
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**TITLE 86: REVENUE**

**PART 470  
THE GAS REVENUE TAX ACT**

**Section 470.131 Enterprise Zone Exemption**

a) THE PASS-ON OF MUNICIPAL AND STATE UTILITY TAXES ADDED TO A BUSINESS' UTILITY BILLS AS ADDITIONAL CHARGES SHALL BE EXEMPT FOR A BUSINESS ENTERPRISE LOCATED WITHIN AN AREA DESIGNATED BY A COUNTY OR MUNICIPALITY AS AN ENTERPRISE ZONE PURSUANT TO THE ILLINOIS ENTERPRISE ZONE ACT (ILL. REV. STAT. 1985, CH. 67-1/2, PAR. 601 ET SEQ.). THE BUSINESS ENTERPRISE MUST MEET THE FOLLOWING CRITERIA:

1) IT EITHER MAKES INVESTMENTS WHICH CAUSE THE CREATION OF A MINIMUM OF 200 FULL-TIME EQUIVALENT JOBS IN ILLINOIS OR MAKES INVESTMENTS WHICH CAUSE THE RETENTION OF A MINIMUM OF 1,000 FULL-TIME JOBS IN ILLINOIS;

2) IT IS LOCATED IN AN ENTERPRISE ZONE ESTABLISHED PURSUANT TO THE ILLINOIS ENTERPRISE ZONE ACT, AND

3) IS CERTIFIED BY THE DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS AS COMPLYING WITH THE REQUIREMENTS SPECIFIED IN SUBSECTIONS (1) AND (2), ABOVE.

b) BUSINESS ENTERPRISES SEEKING CERTIFICATES OF ELIGIBILITY MUST MAKE APPLICATION TO THE DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS ON FORMS PROVIDED BY THEM. THE ILLINOIS DEPARTMENT OF REVENUE HAS NO AUTHORITY TO CERTIFY BUSINESS ENTERPRISES FOR THE PURPOSES OF THE EXEMPTION. (14 Ill. Adm. Code 520.1000 et seq.)

(Source: Added at \_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)